

# **EXHIBIT 2**



## **Attendance Policy**

Effective: July 18, 2005

### **POLICY STATEMENT**

Employees are expected to consistently report on time and be prepared to work. Employees are also expected to work all scheduled hours including overtime, if scheduled. The failure to maintain prompt and regular attendance adversely impacts the Company's production schedule.

This Attendance Policy sets forth the Company's expectations with respect to attendance and the consequences for failing to meet those expectations. Effective July 18, 2005, this Attendance Policy replaces all prior attendance policies including the Attendance Policy found in the Employee Handbook dated January 2003.

### **CLOCKING PROCEDURES**

Employees are required to clock in at the start of their shift and clock out at the end of their shift. Employees may not clock in earlier than 15 minutes prior to the start of their shift. Clocking entries for pay and/or overtime purposes that do not correspond with an employee's scheduled working hours require the approval of the employee's supervisor. Employees are required to immediately exit the premises upon clocking out.

Employees who are leaving Company property for any non-work related reason at any time during their scheduled shift are required to clock out before leaving and clock back in upon their return.

An employee who violates the clocking procedures may be subject to disciplinary action, up to and including termination.

### **REPORTING AN ABSENCE -- CALL IN PROCEDURE**

Employees who will be absent from work must call in and report their Absence by leaving a message at 334-502-1017. An Absence must be reported prior to the start of the employee's scheduled shift in order to avoid the assessment of an additional point. An employee must leave their name, department, supervisor's name, and reason on the message. The time of the message will be recorded. Absent an emergency, employees must personally leave the message on the Absence Line -- messages from third parties will not be accepted.

## ASSESSMENT OF ATTENDANCE POINTS

Employees will be assessed attendance points based upon the nature and amount of time missed from work as well as the ability to provide appropriate notification.

Event	Attendance Points Assessed	Description
Late Arrival	.5	Failing to be clocked in and be at the workstation by the scheduled starting time (defined as 2 hours or less).
	1	Failing to be clocked in and be at the workstation by the scheduled starting time (defined as more than 2 hours).
Early Departure/ Break in Workday	.5	Either early departure or break in workday which is 2 hours or less. Any departure requires supervisor approval
	1	Either early departure or break in workday which is more than 2 hours. Any departure requires supervisor approval.
Absence	2	An employee who misses a scheduled shift. For consecutive days absent 1 point will be assessed for each consecutive day after the first. (See example below).
No Call	1	An employee who fails to notify the Company of an Absence prior to the start of the scheduled shift shall be assessed an additional point.

"Scheduled starting time" is the time an employee is expected to report to work on the day in question.

"Scheduled shift" is all hours, including overtime, an employee is expected to work on the day in question.

"Point Reduction" - point values drop six (6) months from issue.

## RELATED CONSECUTIVE ABSENCES

The Company understands that, in limited circumstances, this policy could substantially impact an employee with otherwise good attendance. An employee who is required to miss consecutive work days due to their own medical condition or that of a dependent child shall only be assessed one (1) point per day following the initial absence. An employee shall only be entitled to this reduced point schedule provided the employee timely reports each day's absence on the Absence Line and the employee has exhausted all Scheduled Time Off and Vacation.

**Example:** Dependent child wakes up sick on Thursday morning. Employee timely calls in to report his/her absence. Dependent child remains sick on Friday and Saturday (employee is scheduled to work both days but is unable to work because the employee does not have dependent care). Employee must timely call in to report each day's absence. At the time of the dependent child's illness, the employee has 2 hours of Scheduled Time Off and 8 hours of vacation time remaining.

Under this scenario, Thursday counts as an Absence so the employee will be assessed 2 points. Friday's absence from work can be covered by Scheduled Time Off and vacation (assuming this employee is scheduled to work no more than 10 hours). The employee may be able to partially cover their absence from work on Saturday with the remaining hours of vacation, if any. If Saturday cannot be covered with vacation, the employee would be assessed one additional point provided he/she timely reports the Absence.

Total points assessed for these 3 days are either 2 or 3 points.

## **DISCIPLINARY ACTION**

An employee will be issued the following disciplinary action if they receive or exceed the points listed below:

3 Points = Verbal Warning  
6 Points = Written Warning  
9 Points = Termination of Employment

An employee's accountability for their attendance will be measured on a rolling six (6) month basis -- measured backward -- from the date of the most recent occurrence. It is each associate's responsibility to be aware of their own attendance record and their absence history, including their work record as defined by disciplinary action. In other words, it is ultimately the employee's and not the Company's responsibility to be aware of and keep track of attendance points. An employee may request a review of their attendance record at any time through the Human Resources Department. Disciplinary action will occur as required under this policy based on the Company's periodic monitoring of employees' attendance records.

## **EXCUSED ABSENCES**

The following represent excused Absences that will not count against an employee under the Attendance Policy:

Approved Vacations  
Holidays  
Jury Duty

An Approved Leave of Absence  
Subpoenaed as a witness in a court hearing

Unless and until a leave of absence is approved by the Company, an employee is required to call in and report their Absence for each day of work missed. Prior to returning to work from a leave due to a medical condition that rendered an employee unable to work, the employee must provide medical certification that they have been released to return to work.

### **SCHEDULED TIME OFF**

The Company recognizes that on occasion an employee may not be able to avoid taking time off from work due to medical appointments, family matters, school related matters or similar functions. Employees shall be provided with sixteen (16) hours of excused unpaid Scheduled Time Off per calendar year. Scheduled Time Off may be used in increments of 2 hours. Scheduled Time Off may only be used when the employee has provided their supervisor with at least 24 hours advanced notification of the need to take time off from work. While the Company will make every effort to honor an employee's request for Scheduled Time Off, there may be occasions where the request must be denied due to production requirements.

Scheduled Time Off cannot be used to excuse an absence the day immediately before or the day immediately after a paid holiday. Scheduled Time Off does not have to be used in conjunction with an approved leave of absence.

### **CHRONIC ABSENTEEISM**

This Attendance Policy attempts to establish a generally acceptable level of absenteeism while allowing for some flexibility in the event of unforeseen circumstances. However, an employee who on average carries 5 or more attendance points on their record for a period of 18 or more months has Chronic Absenteeism. The Company will work with such an employee to improve their overall attendance record. However, an employee who is unable or unwilling to improve their overall attendance record will be subject to termination of employment.

It is not good enough to simply avoid being assessed 9 points under this Attendance Policy. In other words, employees who consistently carry 5 or more points are either missing a substantial amount of production time and/or failing to properly notify the Company of their Absence and/or Early Departure on a regular basis. Such conduct and behavior is unacceptable and will not be tolerated by the Company.

### **PERFECT ATTENDANCE AWARD**

An employee who maintains perfect attendance for a complete calendar year (January 1 through December 31) will be eligible to receive the Perfect Attendance Award. Perfect attendance is defined as not having received any attendance points for

the duration of the calendar year. The Perfect Attendance Award will be paid out as follows:

1 year	\$100
2 consecutive years	\$125
3 consecutive years	\$150
4 consecutive years	\$200
5 – 9 consecutive years	\$250
10 or more consecutive years	\$300

**Parking Spot:** The ten (10) associates with the longest period of perfect attendance will be given an assigned parking place. Any break in perfect attendance will remove you from the assigned parking spot immediately upon recording of the absence.

**EXAMPLE OF ASSESSMENT OF ATTENDANCE POINTS**

Date	Occurrence	Attendance Points Assessed	Point Total
February 15, 2005	Late Arrival (2 hours or less)	.5	.5
March 10, 2005	Absence with Call-In	2	2.5
April 5, 2005	Early Departure (more than 2 hours)	1	3.5
May 6, 2005	Scheduled Time Off	0	3.5
Employee, who is scheduled to work 6:00 a.m. to 3:00 p.m., wants to attend a school-related function for their child. Employee provides 24 hours advanced notice and supervisor approves (24 hour advanced notification requires notice prior to the start of the shift on May 5, 2005). Employee misses first 4 hours of work and uses Scheduled Time Off to cover.			
August 12, 2005	Absence without Call-In	3	6.5
August 15, 2005	Employee gains back points assessed based on six (6) month basis measured backwards from February 15, 2005	- .5	6.0
August 15, 2005	Early Departure (more than 2 hours)	1	7.0
On August 12, 2005, employee has been assessed more than 6 points and should receive a written warning. However, before the Company could meet with the employee there was an additional incident. The additional points stand since it is the employee's responsibility to be aware of their overall attendance record. The employee is now an incident away from termination of employment. Any additional time missed from work will require planning and the use of Scheduled Time Off.			
September 10, 2005	Employee gains back points assessed on March 10, 2005	- 2	5.0
October 5, 2005	Employee gains back points assessed on April 5, 2005	- 1	4.0
November 15, 2005	Scheduled Time Off	0	4.0
Employee timely uses 2 hours of scheduled time off to cover a doctor's appointment.			
December 31, 2005	Employee completes year with 2 hours of unpaid Scheduled Time Off, which this time does not carryover.		

<b>Date</b>	<b>Occurrence</b>	<b>Attendance Points Assessed</b>	<b>Point Total</b>
January 1, 2006	Employee starts the year with 4.0 points and 16 hours of unpaid Scheduled Time Off.		
April 6, 2006	Absence with Call-In	2	6.0
April 7, 2006	Absence covered with Scheduled Time Off (approved 24 hr advance)	0	6.0
April 8, 2006	Absence covered with Scheduled Time Off (approved 24 hr advance)	0	6.0
Employee missed 3 consecutive days of work due to their own medical condition. At the time, the employee had 16 hours of Scheduled Time Off but no remaining vacation time. Employee is assessed 2 points for the first day's Absence on April 6. No points are assessed for the Absence on April 7 & 8 due to the employee's ability to cover this absence with Scheduled Time Off (assuming an 8 hour Scheduled Shift).			
April 11, 2006	Absence with no call in	3	9.0
Employee will be notified of the termination of their employment for violation of the Attendance Policy.			

An employee who is able to cover all time missed from work in a calendar year with Scheduled Time Off (i.e., no attendance points are assessed for the entire calendar year) qualifies for the Perfect Attendance Award. An employee with perfect attendance in 2005 will receive \$100 (less tax) on payroll check in January 2006. If the employee has perfect attendance for a second consecutive year, the employee will receive \$125 (less tax) in January 2007.



# MasterBrand

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C a b i n e t s, I n c.

## ATTENDANCE POLICY EFFECTIVE JULY 18, 2005

### ASSOCIATE RECEIPT

I have received my personal copy of the MBCI Attendance Policy and my transition "hours to points" sheet. I understand that it is my responsibility to become familiar with the contents of this material and to ask for clarification on any policy.

I understand that neither this document, nor any other Company document, constitutes a contract or agreement of any kind. This handbook does not constitute a contract of employment, should not be construed as one and employment at MBCI is "at will." From time to time, employees may be informed orally or in writing of changes in Company rules, including additions and deletions. The Company reserves the right to change policies at any time with or without notice.

Ronnie Biles 7-15-05  
Associate signature Date

Ronnie Biles  
Print Name